

IC 6-1.1-6

Chapter 6. Assessment of Certain Forest Lands

IC 6-1.1-6-1

Classification

Sec. 1. For the purpose of property taxation, forest land may be classified and assessed under this chapter if the land satisfies the conditions prescribed in this chapter for classification as native forest land or a forest plantation.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-6-2

Forest plantations

Sec. 2. Land may be classified as a forest plantation if it is cleared land which has growing on it a good stand of timber producing trees as that concept is understood by a district forester or a professional forester.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.1.

IC 6-1.1-6-3

Native forest land

Sec. 3. Land may be classified as native forest land if it contains at least forty (40) square feet of basal area per acre or at least four hundred (400) timber producing trees, of any size, per acre.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.2.

IC 6-1.1-6-3.5

Open areas within parcel

Sec. 3.5. (a) Open areas may exist within the confines of a parcel of land identified as a native forest or a forest plantation if the open areas do not exceed the lesser of five (5) acres or ten percent (10%) of the total area to be classified under this chapter and if the open areas contain any of the following:

(1) Nonforest areas containing a good stand of vegetation capable of supporting wildlife that is conducive to wildlife management. A good stand of vegetation must include a diverse stand of vegetation other than monotypic stands or tall fescue (*Festuca arundinacea*). However, the state forester may allow tall fescue to be used for erosion control.

(2) Nonforest wetland areas.

(3) A body of water that:

(A) is less than two (2) acres in size; or

(B) has an average depth less than four (4) feet.

A parcel may contain more than one (1) isolated body of water.

(b) A parcel may not be converted from native forest land or a forest plantation to a non-forest area without a special permit issued under section 17 of this chapter.

As added by P.L.186-2003, SEC.3.

IC 6-1.1-6-4

Nontimber producing trees

Sec. 4. For purposes of this chapter, the following types of trees are not considered timber producing trees: dogwoods (*Cornus*); water-beech (*Carpinus*); ironwood (*Ostrya*); red bud (*Cercis*); pawpaw; black haw; pomaceous trees; Christmas trees which are grown for commercial purposes; and other trees listed by the state forester.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.4.

IC 6-1.1-6-5

Size restrictions; native forest land or forest plantation

Sec. 5. A parcel of land may not be classified as native forest land or a forest plantation unless it contains at least ten (10) contiguous acres. The parcel may be of any shape but must be at least fifty (50) feet in width.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.5.

IC 6-1.1-6-5.5

Application with state forester

Sec. 5.5. (a) A landowner may file an application with the state forester under section 11 of this chapter to have classified as native forest land or a forest plantation a parcel of land that:

- (1) consists of at least one (1) acre;
- (2) meets the requirements of section 3 of this chapter; and
- (3) is contiguous to a parcel of land owned by the landowner that is already classified as native forest land or a forest plantation.

(b) A parcel of land described in subsection (a) must be:

- (1) described and platted under section 9 of this chapter; and
- (2) assessed under section 10 of this chapter.

As added by P.L.186-2003, SEC.6.

IC 6-1.1-6-6

Buildings on parcel; effect on classification

Sec. 6. A parcel of land may not be classified as native forest land or as a forest plantation if a dwelling or other building is situated on the parcel.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.7.

IC 6-1.1-6-7

Grazing confined animals; effect on classification

Sec. 7. A parcel of land may not be classified as native forest land or as a forest plantation if it is grazed by domestic animals or confined nondomesticated animals.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.9; P.L.186-2003, SEC.8.

IC 6-1.1-6-8 Repealed

(Repealed by P.L.186-2003, SEC.81.)

IC 6-1.1-6-9**Parcel description**

Sec. 9. (a) A person who wishes to have a parcel of land classified as native forest land or as a forest plantation must have the parcel described by a registered land surveyor. The parcel must be described by metes and bounds or other professionally accepted practices and must locate the parcel with reference to an established corner. In addition, the description must identify the parcel by section, township, range, and county references. The surveyor shall prepare plats of the parcel in ink, and the surveyor shall prepare the plats on the scale, and in the number, prescribed by the department of natural resources.

(b) The registered land surveyor may use an aerial photograph in order to prepare a description of the parcel. However, the surveyor's description must be accurate and it must meet the requirements specified in subsection (a) of this section. If an aerial photograph is used, that fact shall be noted on the application referred to in section 11 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.9.

IC 6-1.1-6-10**Assessments required**

Sec. 10. (a) The county assessor shall assess the land at its fair market value, including any mineral, stone, oil, or gas value it may have; but, the county assessor shall not consider the standing timber on the land in making the assessment. In addition to assessing the specific parcel of land, the county assessor shall also assess, at its fair market value, all of the remaining land (exclusive of improvements) which is situated in the section in which the land proposed for classification lies and which is not within a city or town. In making these assessments, the county assessor shall value each quarter section separately and shall designate the assessment for each quarter section.

(b) If the assessment made by the county assessor is not satisfactory to the owner, the owner may appeal the assessment to a board consisting of the assessor, auditor, and treasurer of the county in which the land proposed for classification is located. The decision of the board is final.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.10.

IC 6-1.1-6-11**Applications for classification**

Sec. 11. A person who wishes to have a parcel of land classified as native forest land or as a forest plantation must file an application in duplicate with the state forester on the forms prescribed by the

state forester. The application must include the signature of the owner, the registered land surveyor, the state forester, and the county assessor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.53-1997, SEC.1; P.L.186-2003, SEC.11.

IC 6-1.1-6-12

Approval of applications

Sec. 12. If in the state forester's opinion an application filed under section 11 of this chapter and the land to be classified comply with the provisions of this chapter, the state forester shall approve the application. In addition, the state forester shall notify the auditor of the county in which the land is located that the application has been approved and return one (1) approved application form to the applicant.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.12.

IC 6-1.1-6-13

Recording approved application

Sec. 13. If an application filed under section 11 of this chapter is approved, the applicant shall record the approved application in his name. Thus, if the applicant is a partnership, corporation, limited liability company, or association the applicant shall record the approved application in the name of the partnership, corporation, limited liability company, or association. When an approved application is properly recorded, the county auditor shall enter the land for taxation at an assessed value determined under section 14 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.8-1993, SEC.75.

IC 6-1.1-6-14

Rate of assessment

Sec. 14. Land which is classified under this chapter as native forest land or as a forest plantation shall be assessed at one dollar (\$1) per acre for general property taxation purposes.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.13.

IC 6-1.1-6-15

Minerals on land; assessment

Sec. 15. If any oil, gas, stone, coal, or other mineral is obtained from land which is classified as native forest land or as a forest plantation, the parcel shall immediately be assessed for the oil, gas, stone, coal, or other mineral wealth. The assessed value of the mineral wealth shall then be placed on the tax duplicate.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-6-16

Timber and wildlife management standards

Sec. 16. (a) The natural resources commission shall, by rule, establish minimum standards of good timber and wildlife management.

(b) The department of natural resources shall prescribe a management plan for each classified forest parcel.

(c) The management plan must be followed for the owner to be in compliance with this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.28-1990, SEC.3; P.L.186-2003, SEC.14.

IC 6-1.1-6-17

Special permits

Sec. 17. The state forester may issue special permits for other purposes if the land use authorized by the permit is not inconsistent with this chapter. The maximum amount of land to be utilized in the manner authorized by a special permit may not exceed the lesser of the following:

(1) Ten percent (10%) of the total acreage.

(2) Five (5) acres.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.15.

IC 6-1.1-6-18

Signs; posting on land

Sec. 18. The owner of a parcel of land which is classified as native forest land or as a forest plantation shall post four (4) signs on the parcel. The owner shall place the signs on the boundaries of, and on different sides of, the parcel at the points which are the most conspicuous to the public or at the property corners. The department of natural resources shall furnish the signs and shall designate the size and the wording of the signs.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.16.

IC 6-1.1-6-19

Inspection of land; records

Sec. 19. At least once every five (5) years the state forester, or the state forester's deputy, shall inspect each parcel of land which is classified as native forest land, or as a forest plantation. On each inspection trip the state forester, or the state forester's deputy, shall, if possible, have the owner go over the parcel with him and shall point out to the owner any needed improvement. In addition, the state forester shall give the owner a written report of the inspection and the state forester's recommendations. A permanent record of each inspection shall be maintained in the office of the state forester.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.17.

IC 6-1.1-6-20

Withdrawal of classification; owner's request

Sec. 20. If the owner of land which is classified as native forest land or as a forest plantation wishes to have the land withdrawn from the classification, the owner shall have the county assessor of the county in which the land is situated assess the land. The county assessor shall determine the taxes that are required under section 24 of this chapter. The owner shall then file a withdrawal request in duplicate with the state forester on forms prescribed by the state forester. The state forester shall withdraw the land from the classification on receipt of the withdrawal forms.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.18.

IC 6-1.1-6-21**Withdrawal of classification; mandatory withdrawal**

Sec. 21. The state forester shall withdraw land which is classified as native forest land or as a forest plantation from the classification if the state forester finds that the provisions of this chapter are not being complied with and that the owner of the land refuses to make the changes necessary for compliance. If the state forester withdraws land under this section, the state forester shall have the county assessor of the county in which the land is situated assess the land. The county assessor shall determine the taxes that are required under section 24 of this chapter. In addition, the state forester shall immediately notify the owner that the land has been withdrawn.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.19.

IC 6-1.1-6-22**Withdrawal of classification; appeals**

Sec. 22. If an assessment made by a county assessor under section 20 or section 21 of this chapter is not satisfactory to the owner, the owner may appeal the assessment in the manner prescribed in section 10(b) of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.20.

IC 6-1.1-6-23**Withdrawal of classification; notice to county official**

Sec. 23. If land classified as native forest land or as a forest plantation is withdrawn from the classification, the state forester shall immediately notify the auditor of the county in which the land is situated that the land has been withdrawn. In addition, when land is withdrawn, the owner of the land shall make a notation of the withdrawal in the records of the county recorder.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.21.

IC 6-1.1-6-24**Withdrawal of classification; tax payments; liens**

Sec. 24. (a) If land that is classified as native forest land or as a forest plantation is withdrawn from the classification, the owner shall pay an amount equal to the sum of:

(1) the total property taxes that, if it were not for the classification, would have been assessed on the land during the period of classification or the ten (10) year period immediately preceding the date on which the land is withdrawn from the classification, whichever is lesser; plus

(2) interest on the property taxes at the rate of ten percent (10%) simple interest per year.

(b) The liability imposed by this section is a lien upon the land withdrawn from the classification. When the amount is collected, it shall be paid into the county general fund. If the amount is not paid, it shall be treated in the same manner the delinquent taxes on real property are treated.

(c) The county auditor shall determine the tax owed under subsection (a) using the assessment required in section 10(a) of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.28-1990, SEC.4; P.L.1-1993, SEC.28; P.L.186-2003, SEC.22.

IC 6-1.1-6-25

Conveyance of classified land; effect

Sec. 25. A conveyance of land which is classified as native forest land or as a forest plantation does not release any person acquiring an interest in the land from any obligation or liability imposed under this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-6-26

Plat and recording expenses

Sec. 26. The expense of the surveyor's plat required by section 9 of this chapter shall be paid by the applicant. The expense of a recording shall be paid by the applicant.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.23.

IC 6-1.1-6-27

Landowner's report

Sec. 27. The owner of a parcel of land which is classified as native forest land or as a forest plantation shall file a report once each year with the state forester on forms furnished by the state forester.

(Formerly: Acts 1975, P.L.47, SEC.1.)